

Article - Tax - General

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§11-237. IN EFFECT

// EFFECTIVE UNTIL JUNE 30, 2025 PER CHAPTER 638 OF 2020 //

(a) The sales and use tax does not apply to the sale of materials, parts, or equipment used to repair, maintain, or upgrade aircraft or the avionics systems of aircraft if the materials, parts, or equipment are installed on an aircraft that:

- (1) has a maximum gross takeoff weight of less than 12,500 pounds;
or
- (2) (i) has a maximum gross takeoff weight of 12,500 pounds or more; and
(ii) is primarily used in interstate or foreign commerce.

(b) On or before December 31 each year, the Comptroller shall report to the General Assembly, in accordance with § 2-1257 of the State Government Article, on:

(1) the amount of sales and use tax revenue lost from the exemption under this section; and

(2) any change to the number of aviation technicians employed in the State as a result of the exemption under this section.

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